

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1055 - SB 981**

March 16, 2011

**SUMMARY OF BILL:** Requires licensed distributor reports that are filed with the Commissioner of Revenue to be admitted into evidence as non-hearsay documents in all judicial and administrative proceedings concerning taxation of cigarettes and tobacco products.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The number of tobacco distributors and the extent of tobacco product sales will not change.
- The number of judicial and administrative proceedings will not change.
- Any change in tobacco tax collections as a result of admitting distributor reports as hearsay documents will not be significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White".

James W. White, Executive Director

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